

Drawback Office
U.S. Customs Service
Address
City, State, Zip

Dear Sir:

In accordance with Section 191.91 of the revised Customs Regulations, we are requesting a waiver from the requirement of prior notice of intent to export unused drawback merchandise for future exports. This application is addressed to the Customs office where our drawback claims will be filed.

1. Name, address and Internal Revenue Service (IRS) number (with suffix) of applicant. The IRS number with suffix should be the number that will appear on your Drawback entries.
2. Identity (name, title, address, telephone number) of the person in the company who will be responsible for oversight of the drawback program and is knowledgeable of the legal requirements of drawback. This person may be contacted in the event that further information is required and will receive notification of our action.

If the person responsible for the drawback program is different than the contact person for additional information or to whom notification of our action should be addressed, supply the names, titles, addresses, telephone numbers and drawback responsibilities (e.g., oversight, approval contact) of all involved.

If the person in the company who is responsible for the Drawback program or the contact person, if applicable, leaves or is replaced, please define the procedures that will be followed to ensure that Customs is notified of the identity of the new person(s) (names, titles, addresses, telephone numbers).

3. Type(s) of drawback covered by this application - unused merchandise: direct identification or substitution.

For substitution unused merchandise drawback claimants: Attach a copy of Headquarters ruling(s) of commercial interchangeability or a Drawback Office's non-binding determination(s) of commercial interchangeability. If commercial interchangeability will be determined with each drawback claim filed, supply sample laboratory or other documents, which establish the qualification of the merchandise for substitution under 19 U.S.C. 1313(j)(2). If documents have already been submitted to establish the qualification of the merchandise for substitution and Customs has issued a letter that commercial interchangeability will be determined on an individual claim basis, provide a copy of that letter in lieu of documents - see Item 15(D)(i) & (ii).

NOTE: *If a Headquarters ruling or non-binding determination of commercial interchangeability has not been issued, processing of your application will be suspended. You will be advised to resubmit your request for waiver of prior notice after a determination has been issued.*

If commercial interchangeability will be determined with each drawback claim filed, action on your application for waiver of prior notice will be suspended pending an evaluation of the documents submitted to establish commercial interchangeability. Following completion of review of the documents submitted to establish qualification for substitution, processing of your application for waiver of prior notice will recommence. You will receive written notification of our action within 90 days of our commencement date.

If you need assistance obtaining a commercial interchangeability determination, contact the Drawback Office where your claims will be filed.

4. Provide a description of the commodity or product lines of the imported and exported merchandise covered by the application.

State whether the part, item, model or other identifying number or name of the Imported merchandise is replaced or modified in the United States or otherwise differs from that of the exported merchandise. Provide the reason for any differences. Furnish company catalogs, brochures or other cross-reference material for the imported and exported merchandise - see Item 15(D)(iii).

Describe all operations occurring in this country, *including but not limited to*, testing, cleaning, repacking, blending, on the imported and/or exported merchandise and provide an inventory record before the processing, as well as, an inventory record after the processing.

5. Provide the origin of merchandise covered by this application.
6. Provide the export period covered by this application.

You may use specific starting and closing dates. If you have an on-going drawback program, you may use the “date of approval” of this application as a starting date and “future” as the closing date in this application.

NOTE: *Acceptable proof of export for claims filed with waiver of prior notice issued under Section 19 CFR 191.91 must be dated on or after Customs approval of your application. If you wish to claim drawback on exports, which occurred prior to the date of our approval, you are advised to submit an application for a one-time waiver of prior notice under Section 191.36 of the Customs Regulations.*

7. Estimated number of export transactions covered by this application during the next 12-month period.
8. Estimated dollar value of potential drawback covered by this application during the next 12-month period.
9. List the port(s) of exportation covered by this application during the next 12-month period.
10. Provide a statement that the claimant will or will not be the actual exporter of the merchandise to be designated for drawback.

If the applicant is not the exporter, provide the name, address and Internal Revenue Service (IRS) number (with suffix) of current exporter(s). If more than three exporters will be involved, provide this information for only the three most frequent exporters.

NOTE: *If the claimant is not the actual exporter, the claimant will be obligated to obtain the waivers and certifications required in the Customs Regulations.*

11. Describe the business relationships between the parties involved in the import and export transactions.
12. Provide the following declarations:

(A) State whether or not the applicant has ever been approved or denied waiver of prior notice by any Drawback Office.

(A) State whether or not the applicant has ever had an approval of waiver of prior notice/revoked by any Drawback Office.

(B) State whether or not the applicant has previously requested a one-time waiver of prior notice under 19 CFR191.36 and whether such request was approved or denied.

If approval has previously been denied or revoked, attach documentation to this effect, representing the applicant's position and the position of the Drawback Office involved - see Item 15(D)(iv).

(C) State whether or not this is a request to renew previously approved waiver of prior notice. If so, attach a copy of the permission letter - see Item 15(D)(iv).

13. Provide certifications that the following documentary evidence will be made available for Customs review upon request:

- (A) Business records prepared in the ordinary course of business;
- (A) Laboratory records prepared in the ordinary course of business; and,
- (C) Inventory records prepared in the ordinary course of business tracing all relevant movements and storage of the imported merchandise, substituted merchandise, and/or exported merchandise.

This evidence should support that the imported merchandise under 19 U.S.C. 1313(j)(1), or that the exported merchandise which is commercially interchangeable with the imported merchandise under 19 U.S.C. 1313(j)(2), was not used. These documents should also establish compliance with other applicable Drawback requirements.

If the claimant is not the exporter, describe the records that the claimant will use to substantiate the exportation.

14. Provide a statement as to where and how the documentation and records to support the drawback claims will be maintained. Include a certification, in the form of a statement, that such documentation and records will be retained for three years after payment of the related drawback claims.

15. Attachments

Include at least one sample of each of the following records, which will be used to establish compliance with the applicable requirements. Provide a brief narrative, referencing the sample documents provided, for tracking by a Drawback Specialist. Use a yellow marker to highlight a specific identifying number or name on all documents and records.

For direct identification merchandise, samples should clearly trace all relevant movement and storage of the same item from import through inventory to export. For commercially interchangeable merchandise, samples should clearly trace all relevant movement of items with the same identifying number or name from import to inventory and from inventory to export.

- (A) Import Documents - Entry Summary (CF 7501), commercial invoice with tariff classification and packing lists
- (B) Inventory Documents - Entry records, receiving records, inventory records and export records

(C) Export Documents

- (i) Export invoice and packing lists
- (ii) Evidence of exportation - such as a copy of an originally signed bill of lading, air waybill, freight waybill, Canadian Customs manifest, cargo manifest. (The applicant should maintain the original for submission with claims, or if export summary procedure is utilized, this documentation should be retained in the claimant's files).

If an originally signed bill of lading will not be used as supporting documentation for exportation with a drawback claim, Customs will accept copies certified by the exporter, claimant or authorized agent. Certification in this instance requires that the exporter, claimant or authorized agent sign and date the document and include a brief statement that the document is a true copy of the original. The identity of the person who signs the document - name, title and affiliation (e.g., agent of the carrier, etc.) - must be provided and legible.

Be aware that the original bill of lading issued by the exporting carrier is the primary proof of export for drawback purposes. This document must be presented in the event of a request for the actual proof of export or if a review of your drawback program is conducted by Customs. If such original bills of lading signed by the overseas carrier will not exist, or are unobtainable, provide samples with this application of the export documentation which your company proposes to maintain in support of exports and your drawback program along with an explanation of how the date and fact of export is shown by these records. For example, if the records show only the date the carrier received the goods, describe the claimant's procedure to obtain, from the carrier, the date the goods actually left the United States.

If the applicant uses different modes of transportation (ocean, air, truck, courier services, mail, etc.), a sample export document should be submitted for each mode. Sample export documents should also be provided for exports to Canada and Mexico, if applicable.

NOTE: *Exportations to Canada or Mexico often need to be supported by Canadian or Mexican (pedimento) import documents.*

(D) Other Documents

- (i) Commercial interchangeability determination(s), if applicable - see Item 3 above
- (ii) Sample laboratory or other documents which establish the qualification of merchandise for substitution under 1313(j)(2) - see Item 3 above
- (iii) Company catalogs, brochures or other cross-reference material to support differences in import and export identifying numbers or names - see Item 4 above
- (iv) Previously issued approvals, denials or revocations of waiver of prior notice, if applicable - see Item 12 above

16. Signature

An authorized individual, as described in 19 CFR 191.6 should sign this application and the appropriate title should be included.